

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI

THE STATE OF MISSOURI,)	
ex rel. ANDREW BAILEY, in his official)	
capacity as Missouri Attorney General,)	
)	
Plaintiff,)	Case No. 4:24-cv-00955-AGF
)	
v.)	
)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	

ANSWER

The Internal Revenue Service (“the Service”) responds to the Complaint as follows. The paragraph numbers in this Answer correspond to the paragraph numbers in the Complaint.

FIRST DEFENSE

Declaratory relief under 22 U.S.C. § 2201 is not available under the FOIA.

SECOND DEFENSE

The Service is entitled to withhold from disclosure certain records or portions of records pursuant to 5 U.S.C. § 552(b).

THIRD DEFENSE

Plaintiff is not entitled to any relief beyond that provided for in the FOIA.

FOURTH DEFENSE

For its other and further defense, the Service responds to the numbered paragraphs of Plaintiff’s complaint as follows:

1. The Service denies that it improperly withheld agency records from Plaintiff. The Service admits the remaining allegations of Paragraph 1.

2. The Service denies any allegation the phrase “federal stonewalling” in the first sentence may raise. It denies allegations in the second sentence and the portion of the third sentence of Paragraph 2 that the Service’s handling of Plaintiff’s FOIA request “violates the spirit and letter of FOIA” or was otherwise improper. The Service admits the remaining allegations of Paragraph 2.

3. The Service admits the allegations of Paragraph 3.

4. The Service responds to Paragraph 4 as follows: The Service denies the allegations of the first sentence of Paragraph 4. The Service admits the allegations of the second sentence of Paragraph 4. The Service admits the allegations of the third sentence of Paragraph 4. The Service lacks knowledge or information sufficient to form a belief about the truth of the allegations of the fourth sentence of Paragraph 4. The Service admits the allegations of the fifth sentence of Paragraph 4. The Service lacks knowledge or information sufficient to form a belief about the truth of the allegations of the sixth sentence of Paragraph 4. The Service lacks knowledge or information sufficient to form a belief about the truth of the allegations of the seventh sentence of Paragraph 4. The Service lacks knowledge or information sufficient to form a belief about the truth of the allegations of the eighth sentence of Paragraph 4. The Service lacks knowledge or information sufficient to form a belief about the truth of the allegations of the ninth sentence of Paragraph 4.

5. The Service lacks knowledge or information sufficient to form a belief about the truth of the allegations of the first and second sentences of Paragraph 5. The third sentence of Paragraph 5 contains a rhetorical question rather than an allegation. To the extent a response is

required, the Service denies any allegations in the third sentence of Paragraph 5. The Service denies the allegations of the fourth sentence of Paragraph 5. The Service denies the allegations of the fifth sentence of Paragraph 5. The Service admits that Plaintiff brings this suit pursuant to the FOIA, but the Service denies any remaining allegations of the sixth sentence of Paragraph 5.

6. The Service admits the allegations in Paragraph 6 and refers the Court to its First Affirmative Defense.

7. The Service admits that to the extent this Court has jurisdiction over this case, it has jurisdiction pursuant to 5 U.S.C. § 552(a)(4)(B) and 28 U.S.C. § 1331.

8. The Service admits the allegations of the first sentence of Paragraph 8. The second sentence appears to contain either legal conclusions or legal definitions to which no response is required; to the extent a response is required, the Service denies any allegations in the second sentence.

9. The Service admits the allegations of Paragraph 9.

10. The Service denies that it is a cabinet-level agency. The Service admits the remaining allegations of Paragraph 10.

11. The allegations in this paragraph are legal statements that do not require responses; to the extent a response is required, the Service admits the allegations of Paragraph 11.

12. The allegations in this paragraph are legal statements that do not require responses; to the extent a response is required, the Service admits the passage quoted in Paragraph 12 is quoted accurately.

13. The allegations in this paragraph are legal statements that do not require responses; to the extent a response is required, the Service denies the allegations of Paragraph 13.

14. The Service admits the allegations of Paragraph 14.

15. The Service admits the passage quoted in Paragraph 15 is quoted accurately.

16. The Service admits the allegations of Paragraph 16.

17. The Service denies the allegations of Paragraph 17.

18. The Service admits the passage quoted in Paragraph 18 is quoted correctly, and otherwise denies any allegations contained in it.

19. The Service admits the allegations of Paragraph 19.

20. The allegations in this paragraph are quotes and a citation to a portion of the FOIA that do not require responses; to the extent a response is required, the Service admits them.

21. The Service admits the allegations of Paragraph 21.

22. The Service admits the allegations of Paragraph 22.

23. The Service admits the allegations in the first sentence of Paragraph 23. The Service admits the passage quoted in the second sentence of Paragraph 23 is quoted accurately, but denies Plaintiff's characterizations that the passage was a "demand" for information that is "unknown" and "almost certain to be unknowable to anyone outside the agency." The Service admits the remaining allegations in Paragraph 23.

24. The Service admits the allegations in the first sentence of Paragraph 24; to the extent the quotes around the word "interim" raise any allegations, the Service denies them. The Service denies the Plaintiff's characterization in the second sentence of Paragraph 24 that the request was "unreasonable," admits that the request reiterated the prior request for information,

and lacks information sufficient to form a belief as to the truth of whether the requested details were “unknown to the AGO.” The Service admits the allegations in the third sentence of Paragraph 24.

25. The Service admits the allegations of Paragraph 25 to the extent it alleges the Service has not made a final determination under 5 U.S.C. § 552(a)(6)(A)(i) within twenty days.

26. The Service incorporates its responses to Paragraphs 1 through 25 in response to Paragraph 26.

27. The Service denies the allegations of Paragraph 27.

28. The Service denies the allegations of Paragraph 28.

29. The Service admits the allegations in the first sentence of Paragraph 29, and lacks knowledge or information sufficient to form a belief about the truth of the allegations of the second sentence of Paragraph 29.

30. The Service admits the allegations in the first sentence of Paragraph 30. The Service denies the allegations in the second sentence of Paragraph 30.

31. The Service denies the allegations of Paragraph 31.

32. The Service admits the cited regulations do not require that a FOIA request provide the agency with specific employees or office locations to search.

33. The Service admits the allegations of Paragraph 33.

34. The Service denies the allegations of Paragraph 34.

35. The Service admits the allegations of the first sentence of Paragraph 35. The Service denies the allegations of the second sentence of Paragraph 35.

36. The Service denies the allegations of Paragraph 36.

37. The Service denies the allegations of Paragraph 37.

WHEREFORE, having responded to Plaintiff's Complaint, the Service prays that this Court deny Plaintiff all relief that it seeks, dismiss the complaint, and grant such other relief as may be deemed just and proper under the circumstances.

Dated: August 22, 2024

DAVID A. HUBBERT

Deputy Assistant Attorney General
Tax Division

/s/ Anna A. Miller

ANNA A. MILLER

RYAN O. McMONAGLE

Trial Attorneys, Tax Division

U.S. Department of Justice

Post Office Box 227

Washington, D.C. 20044

Telephone: (202) 514-6068 (AAM)

Telephone: (202) 307-1355 (ROM)

Fax: (202) 514-6866

Email: Anna.A.Miller@usdoj.gov

Email: Ryan.McMonagle@usdoj.gov